

IN THE UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF NORTH CAROLINA



UNITED STATES OF AMERICA,

Plaintiff.

v.

MARK ANTHONY LOVELY

Defendant,

Case No. 18-cv-102

**DEFENDANT'S MOTION TO DISMISS WITH PREJUDICE THIS CASE FOR
PETITIONER'S FRAUD ON THE COURT, FAILURE TO STATE A CLAIM UPON
WHICH RELIEF CAN BE GRANTED (12b6), AND UNCLEAN HANDS**

Defendant hereby moves the Court to dismiss with prejudice this case for petitioner's fraud on the court, failure to state a claim upon which relief can be granted, and unclean hands that deprive petitioner of relief in this Court of equity.

In support of this Motion, defendant would show the Court the attached Memorandum of Law, made fully part hereof and included herein by reference as though set forth in full.

WHEREFORE, the Undersigned prays the Court:

1. That the cause of action on the Plaintiff be dismissed with prejudice;
2. That the cost of this action be taxed against the Plaintiff; and
3. For such other and further relief that the Court may deem just and fair.

This, the 7th day of May 2018.

Mark Anthony Lovely
Authorized Representative

MEMORANDUM OF LAW

The alleged basis of this case is the alleged instant Internal Revenue Service summons issued February 15, 2018, by THE COMMISSIONER OF INTERNAL REVENUE, John Andrew Koskinen, and certain employees of Internal Revenue Service.

Petitioner United States of America represents that Internal Revenue Service is some kind of agency, department, commission, board, instrumentality, or other entity of petitioner's, but neither John Andrew Koskinen, Commissioner of Internal Revenue on February 15, 2018, nor his superior, Steven Terner Mnuchin, Secretary of the Treasury on February 15, 2018, is a commissioned officer of the United States.

Whereas: There is no authority for a private-sector businessman such as John Andrew Koskinen or Steven Terner Mnuchin to administer any agency, department, board, commission, instrumentality, or other entity of the United States of America (petitioner); and

Whereas: Internal Revenue Service is a private-sector business, The IRS is NOT a U.S. Government Agency. It is an Agency of the IMF. *Diversified Metal Products v IRS et al.* CV-93-405E-EJE U.S.D.C.I. Public Law 94-564 Senate Report 94-1148, pg 5967 Reorganization Plan #26 Public Law 102-391; and

Whereas: The claims appearing in the petition are those of a private-sector business, Internal Revenue Service; and

Whereas: There is no evidence that Internal Revenue Service has transferred title to the claims presented in the petition to United States of America (petitioner); and

Whereas: Petitioner United States of America has no right to enforce claims of an entity (private-sector business) which is not part of the United States of America; and

Whereas: Petitioner has no right to relief on the claims presented in the petition,

Wherefore: Petitioner United States of America has failed to state a claim upon which relief can be granted.

FRAUD ON THE COURT

It is fraudulent for petitioner to represent that (a) Internal Revenue Service is part of United States of America (petitioner) when it is a private-sector business, or (b) the claims in the petition are those of United States of America (petitioner), when said claims are those of a private-sector business (Internal Revenue Service).

The above-described misconduct on the part of petitioner constitutes fraud on the court and is of such a serious nature as to undermine completely the integrity of this proceeding.

PETITIONER NOT ENTITLED TO RELIEF IN A COURT OF EQUITY

Whereas, this is a court of equity and, as shown above and elsewhere petitioner comes into this Court with unclean hands: The rules of equity provide that those who come with unclean hands are not entitled to relief in a court of equity.

CONCLUSION

In respect of the foregoing, defendant respectfully prays the Court that the Court dismiss with prejudice the petition of petitioner, grant defendant reasonable costs for defending this fraudulent action, and sanction petitioner accordingly.

Date: May 7, 2018

Respectfully submitted,



Mark Anthony Lovely
c/o 1235 Amylee Trail
Kernersville, NC 257284
Phone: (336) 601-4641
Email:
Authorized Representative

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on this 7th day of May, 2018, a **MOTION TO DISMISS**, was sent via United States Postal Service first class mail, with adequate postage prepaid and email to:

Erin F. Darden, Trial Attorney

U.S. Department of Justice, Tax Division

PO Box 227

Washington, D.C. 20044

attorney for the Plaintiff: United States of America.

Date: May 7, 2018

A handwritten signature in black ink, appearing to read 'Mark Anthony Lovely', is written over a horizontal line.

Mark Anthony Lovely

Authorized Representative